

FINANCIAL RELATIONS, 1891-92 (ENGLAND, SCOTLAND, AND IRELAND).

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RETURN to an Order of the Honourable The House of Commons,  
dated 3 July 1893;—for,

COPY "of RETURN showing, for the Year ended the 31st day of March 1892, Revised Figures of (1) the Amount contributed by *England, Scotland, and Ireland*, respectively, to the REVENUE collected by Imperial Officers; (2) the Expenditure on English, Scottish, and Irish Services met out of such REVENUE; and (3) the Balances of REVENUE contributed by *England, Scotland, and Ireland*, respectively, which are available for Imperial Expenditure."

Treasury Chambers, }  
3 July 1893. }

JOHN T. HIBBERT.

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(*Sir John Hibbert.*)

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*Ordered, by The House of Commons, to be Printed,*  
*3 July 1893.*

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## MEMORANDUM.

1. THE Return for which Mr. Clancy moved in February last (No. 93 of 1893), relating to the Financial Relations of England, Scotland, and Ireland, in the years 1889-90, 1890-91, and 1891-92, was presented to the House of Commons before the error in the computation of Ireland's contribution to the Excise Duties on spirits, as explained in the Return presented on the 9th June 1893 (No. 248 of 1893), was discovered. Part I. of the present Return makes the necessary corrections in the contributions of Revenue as contributed by the three kingdoms, for the year 1891-92. As after a year or so the very numerous documents on which the computations were based in Mr. Clancy's Return are destroyed, it has been impossible to check the figures of the removals of duty-paid spirits from one part of the United Kingdom to other parts for the years prior to 1891-92. Accordingly, the corresponding corrections cannot be made in the Revenue figures for the other two years to which Mr. Clancy's Return related (*viz.*, 1889-90 and 1890-91).

2. The expenditure figures for 1891-92 in that Return were based on Exchequer Issues, inasmuch as the tables were prepared before the actual expenditure for the year had been fully ascertained. The actual expenditure, as shown by the Appropriation Accounts, being now known, the division of the expenditure between the three kingdoms, as given in Part II. of this Return, is based on the more exact figures thus available.

3. Part III. shows the balances of Revenue contributed by England, Scotland, and Ireland, respectively, which were available in 1891-92 for Imperial expenditure after the local expenditure of the three countries had been met, according to the figures given in Parts I. and II.; and the figures in Part III. should be taken in substitution for the figures in 1891-92 given in a Return for which Sir J. Gorst moved in April (No. 163 of 1893).

30 June 1893.

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**Part I.—REVENUE.**

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**1891-92.**

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# CUSTOMS—(Including Local Taxation Revenue.)

Amount and Proportion of Revenue Contributed to the Exchequer, Year 1891-92

	Revenue (The Receipts) as Collected.				Revenue (The Receipts) as Adjusted in 1911 and 1912.				REMARKS.
	Collected by England.	Collected by Scotland.	Collected by Ireland.	Total.	Adjusted by England.	Adjusted by Scotland.	Adjusted by Ireland.	Total.	
Wine	£17,261	1,000	40	18,301	17,261	11,000	15,000	43,261	By population proportion.
Claret and Coffee	100,000	1,000	500	101,500	100,000	11,000	15,000	126,000	By population proportion for 1891-92, See Notes, p. 10, column 10, Particulars Page 100-101, page 101.
Spirit Potatoes	100,000	1,000	4,000	105,000	100,000	11,000	15,000	126,000	By population proportion.
Foreign Spirits	1,000,000	100,000	10,000	1,110,000	1,000,000	11,000	15,000	1,026,000	By population proportion for 1891-92.
Tax	1,000,000	100,000	10,000	1,110,000	1,000,000	11,000	15,000	1,026,000	By population proportion for 1891-92, See Notes, p. 10, column 10, Particulars Page 100-101, page 101.
Revenue	1,000,000	100,000	10,000	1,110,000	1,000,000	11,000	15,000	1,026,000	
Other	1,000,000	10,000	10,000	1,020,000	1,000,000	11,000	15,000	1,026,000	By population proportion.
All other articles	10,000	1,000	1,000	12,000	10,000	1,000	1,000	12,000	
Total the Receipts	1,110,000	1,100,000	1,100,000	3,310,000	1,110,000	1,110,000	1,110,000	3,330,000	
the Govt.	100	10	10	120	100	10	10	120	

## INLAND REVENUE.—(EXCLUDING

AMOUNT and Proportion of REVENUE contributed

H E A D.	REVENUE (Net Receipts) as Collected.			
	Collected in England.	Collected in Scotland.	Collected in Ireland.	TOTAL.
<b>EXCISE :</b>	£	£	£	£
Spirits - - - - -	8,607,004	8,060,860	4,007,288	18,675,152
Beer - - - - -	8,842,800	445,264	770,825	9,458,749
Licences - - - - -	26,011	4,843	122,113	232,967
Railway Duty - - - - -	346,003	21,891	—	367,894
Other Duties - - - - -	7,587	504	167	8,258
<b>TOTAL EXCISE - - - £</b>	<b>18,129,415</b>	<b>8,533,568</b>	<b>4,900,493</b>	<b>31,563,476</b>
<b>STAMPS :*</b>				
Death Duties :				
Probate Duty - - - - -	8,418,668	266,139	128,563	8,813,370
Estate Duty - - - - -	1,221,200	198,963	54,506	1,474,669
Legacy Duty - - - - -	2,411,117	293,991	123,154	2,828,262
Succession Duty - - - - -	223,870	98,599	119,208	441,677
General Stamps - - - - -	4,897,740	283,107	296,820	5,477,667
<b>TOTAL STAMPS - - - £</b>	<b>17,172,595</b>	<b>1,140,709</b>	<b>619,250</b>	<b>18,932,554</b>
<b>LAND TAX - - - - -</b>	<b>1,004,704</b>	<b>83,658</b>	<b>—</b>	<b>1,088,362</b>
<b>HOUSE DUTY - - - - -</b>	<b>1,301,908</b>	<b>90,910</b>	<b>—</b>	<b>1,442,818</b>
<b>INCOME TAX :</b>				
Schedule A.—Lands and Houses - - -	5,536,646	410,706	251,220	6,208,572
Schedule B.—Occupation of Land - - -	180,669	24,590	16,823	222,082
Schedule C.—Government Stocks, &c. - -	860,511	—	16,108	876,619
Schedule D.—Public Companies, Foreign Dividends, Coupons, &c. - - -	2,484,056	842,251	182,281	3,508,588
Schedule E.—Trades and Professions - - -	5,121,616	370,544	102,283	5,614,443
Schedule F.—Public Offices, &c., Official Salaries	208,910	8,660	41,803	269,373
Schedule G.—Non-Official Salaries - - -	453,137	63,489	20,781	537,407
<b>TOTAL INCOME TAX - - - £</b>	<b>15,675,735</b>	<b>1,919,229</b>	<b>536,715</b>	<b>18,131,679</b>
<b>TOTAL INLAND REVENUE - £</b>	<b>41,943,811</b>	<b>8,050,434</b>	<b>6,176,095</b>	<b>56,170,340</b>
<b>Per Cent. - - - -</b>	<b>74.63</b>	<b>14.42</b>	<b>11.07</b>	<b>100.00</b>

\* Excludes of Fee and Patent Stamps.

## LOCAL TAXATION REVENUE.)

by each KINGDOM in the Year 1891-92.

REVENUE (Net Receipt) as adjusted to give true Contribution.					REMARKS.	
Imperial bureau.	England.	Scotland.	Ireland.	TOTAL.		
£.	£.	£.	£.	£.		
1	—	16,037,342	3,450,921	2,100,509	11,003,609	Based on assumption of spirits, as beverage in each kingdom, as ascertained from the permit returns of removals of duty-paid spirits.
2	—	6,611,060	350,593	505,176	6,657,749	Adjusted with reference to the statistics of exports between the three kingdoms in 1890-91.
3	—	345,391	27,974	192,890	566,045	Revenue as collected.
4	—	15,696,515	3,838,389	2,993,435	26,517,409	- - - TOTAL EXCISE.
5	50,000	9,365,003	906,120	136,082	2,611,267	Revenue as collected, but with allowance made for duty on property of persons dying domiciled outside the United Kingdom.
6	—	1,021,180	156,065	54,855	1,632,100	Revenue as collected.
7	—	5,404,667	590,490	935,332	4,966,609	- - ditto.
8	14,000	4,851,780	400,354	211,054	5,457,757	A slight correction has been made to meet the case of transactions effected in London, but relating to Scotland and Ireland, 1-6 per cent. of one-fourth of total produce being deducted from England, and 1-4 per cent. added to Scotland, and 1-2 per cent. added to Ireland.
9	74,000	11,840,239	1,365,906	851,036	15,736,183	- - - TOTAL STAMPS.
10	—	2,366,642	124,845	—	2,491,165	Revenue as collected.
11	—	2,583,866	405,896	273,373	4,294,857	- ditto.
12	80,000	4,275,515	413,243	151,245	4,925,008	Total's adjusted on the basis of information derived from the statistics of Probate Duty, with the same percentages as given above under the head of General Stamps, with allowance for duty on property of persons domiciled outside the United Kingdom.
13	12,000	3,108,359	363,757	105,627	3,512,543	- - ditto, to extent of one-fifth of Total Produce.
14	70,000	743,947	62,521	42,565	917,983	Revenue as collected, with allowance for duty on salaries of Imperial officers.
15	172,000	11,618,369	1,297,817	568,080	13,885,315	- - - TOTAL INCOME TAX.
16	345,000	46,968,883	6,444,456	4,189,471	55,751,810	- - - TOTAL INLAND REVENUE.
17	144	80-42	11-65	7-90	100-00	- - - Per Cent.



## MISCELLANEOUS REVENUE, 1891-92.

	Derived from Imperial Sources.	Derived from England.	Derived from Scotland.	Derived from Ireland.	Total.
	£.	£.	£.	£.	£. s. d.
SMALL BRANCHES OF THE HEREDITARY REVENUE.	3,140	31,350	2,883	400	38,813 15 7
BANK OF ENGLAND - - - - -	1,600	187,270	—	—	188,870 11 11
NAVAL PRIZE FUND - - - - -	600	—	—	—	600 — —
TRANSVAAL - - - - -	16,068	—	—	—	16,068 — —
CONTRIBUTION FROM INDIAN REVENUES -	18,037	—	—	—	18,037 — —
REVENUE ACT, 1883 - - - - -	—	35,500	—	—	35,500 7 3
CITY OF LONDON PAROCHIAL CHARITIES ACT, 1883.	—	30,735	—	—	30,735 3 4
EXPENSES OF ADMINISTRATION OF LOCAL LOANS.	1,902	5,288	1,160	25,251	44,216 17 8
RECEIPTS BY CIVIL DEPARTMENTS:					
Board of Supervision - - - - -	—	—	100	—	100 18 6
Board of Trade - - - - -	1,029	—	—	—	1,029 1 6
Board of Criminal Lunatic Asylums -	—	997	—	—	997 2 7
British Museum - - - - -	—	2,795	—	—	2,795 17 3
Chief Secretary's Office - - - - -	—	—	—	1,370	1,370 4 6
Civil List (Miscellaneous) - - - - -	—	615	—	—	615 — —
Civil Service Commission - - - - -	87	—	—	—	87 6 13
Colonial Office - - - - -	2,863	—	—	—	2,863 7 8
Conservatory, Ireland - - - - -	—	—	—	7,450	7,450 3 4
County Courts - - - - -	—	226,513	—	—	226,513 15 7
County Court Officers, &c., Ireland -	—	—	—	1,468	1,468 17 3
Durham Criminal Lunatic Asylum -	—	—	—	11	11 1 19
Education, England and Wales - - -	—	727	—	—	727 25 6
Education, Scotland - - - - -	—	—	3	—	3 30 1
Education, Ireland - - - - -	—	—	—	4,361	4,361 5 11
Fishery Board, Scotland - - - - -	—	—	—	4,337	4,337 14 —
Foreign Office - - - - -	506	—	—	—	506 17 6
Friendly Societies Registry - - - - -	—	326	78	81	485 2 6
Harbours of Refuge - - - - -	1,400	—	—	—	1,400 10 3
Home Office - - - - -	5,184	8,175	249	—	13,608 2 8
House of Commons - - - - -	30,485	—	—	—	30,485 5 6
House of Lords - - - - -	18,621	—	—	—	18,621 4 3
Land Commissions, Ireland - - - - -	—	—	—	864	864 11 —
Land Registry - - - - -	—	5,915	—	—	5,915 — —
Law and Justice - - - - -	—	27,294	21,747	9,312	58,353 15 11
Law Charges, England - - - - -	—	6,552	—	—	6,552 14 4
Local Government Board, England -	—	4,158	—	—	4,158 13 —
Lunacy Commission, Scotland - - -	—	—	264	—	264 — —
Merchant Shipping Acts - - - - -	—	—	—	59	59 13 8
Mint - - - - -	206,177	—	—	—	206,177 8 6
National Gallery - - - - -	—	1,150	—	—	1,150 8 —
National Gallery, Ireland - - - - -	—	—	—	40	40 8 6
Police, England and Wales - - - - -	—	10	—	—	10 — —
Police Courts - - - - -	—	16,681	—	—	16,681 37 6
Prisons - - - - -	—	24,381	7,000	9,333	40,764 6 11
Privy Council Office - - - - -	1,461	—	—	—	1,461 35 4
Public Works Loan Commissioners -	—	4,470	—	—	4,470 35 4
Queen's College, Ireland - - - - -	—	—	387	—	387 — —
Receiver of Hereditary Revenues - -	—	2,662	—	96	2,758 9 6
Reformatory and Industrial Schools -	—	16,132	5,049	—	21,181 10 4
Registrar General - - - - -	—	6,527	858	435	7,820 4 12
Register House Department, Edinburgh -	—	—	47	—	47 6 12
Secretary for Scotland - - - - -	—	—	2	—	2 — —
Science and Art Department - - -	—	8,608	2	—	8,610 14 6
*Secretary Office - - - - -	22,512	10,714	145	45	33,416 — —
*Sovereigns of the United Kingdom -	4	1,939	8,334	3,818	14,105 — —
Superannuations - - - - -	—	49	8	—	57 12 8
Treasury, &c. - - - - -	—	—	—	—	— — —
University of London - - - - -	15,691	21,830	270	351	38,142 10 8
Valuation Office, Ireland - - - - -	—	12,421	—	—	12,421 — —
*Office of Works, England - - - - -	2,730	27,371	2,728	9,497	40,326 9 8
Office of Public Works, Ireland - -	—	—	—	8,818	8,818 12 6
Carried forward - - - - -	364,512	816,876	85,245	22,474	1,289,110 15 2

\* Actual receipts in the year.

## MISCELLANEOUS REVENUE, 1891-92—continued.

	Derived from Imperial Stamps.	Derived from England.	Derived from Scotland.	Derived from Ireland.	TOTAL.
	£.	£.	£.	£.	£. s. d.
Brought forward - - -	394,551	615,078	53,913	52,674	1,309,310 15 8
RECEIPTS BY REVENUE DEPARTMENTS:					
* Customs - - - - -	—	47,828	1,960	1,492	51,480 8 10
Inland Revenue - - - - -	—	19,329	6,850	4,254	30,663 16 10
Post Office - - - - -	—	12,325	684	442	13,155 - -
Telegraph Service - - - - -	—	17,708	323	5,014	23,640 - -
Post Office Savings Banks - - - - -	62,883	—	—	—	62,883 12 3
Trustee Savings Banks - - - - -	24,334	—	—	—	24,334 8 9
Savings and over Issues - - - - -	1,562	—	—	—	1,562 15 -
Life of Man - - - - -	10,000	—	—	—	10,000 - -
Grain Loan - - - - -	7,601	—	—	—	7,601 10 6
Charitable Money - - - - -	254	—	—	—	254 11 8
Casual Receipts - - - - -	2	—	—	286	291 18 -
<i>Add—</i>	494,048	916,497	81,663	58,501	1,569,408 19 11
* Fee and Patent Stamps, as detailed below - -	212,123	503,523	66,150	66,891	858,486 10 1
TOTAL MISCELLANEOUS REVENUE - - £.	706,158	1,412,510	117,641	182,292	2,408,900 12 -
Per Cent., Total - - - - -	29-22	89-41	6-55	7-51	100-00
Per Cent., England, Scotland, and Ireland -	—	92-92	6-60	10-62	100-00
DETAILS OF FEE AND PATENT STAMPS:					
Admiralty Court, Ireland - - - - -	—	—	—	292	292 14 -
Bankruptcy Court, Ireland - - - - -	—	—	—	8,523	8,523 11 10
Board of Agriculture - - - - -	—	4,500	—	—	4,500 7 2
Chancery Fund, Ireland - - - - -	—	—	—	345	345 8 10
Civil Service Commission - - - - -	12,831	—	—	—	12,831 4 -
Colonial Stock Act - - - - -	80	—	—	—	80 - -
Companies' Registration - - - - -	—	36,389	2,350	1,126	41,756 9 2
County Courts, Ireland - - - - -	—	—	—	28,930	28,930 - 6
Crofters' Commission - - - - -	—	—	160	—	160 - -
Crown Office in Chancery - - - - -	1,607	—	—	—	1,607 18 6
District Audit - - - - -	—	84,311	—	—	84,311 19 -
Edinburgh Gazette - - - - -	—	—	1,083	—	1,083 18 3
Judgments Registry Fund - - - - -	—	—	—	5,446	5,446 7 8
Juratage - - - - -	—	890,278	—	87,397	425,171 15 9
Land Commission, Ireland - - - - -	—	—	—	5,477	5,477 18 4
Land Registry - - - - -	—	5,673	—	—	5,673 8 9
Law Courts, Scotland - - - - -	—	—	11,951	—	11,951 8 10
London Gazette - - - - -	—	30,826	—	—	30,826 1 6
Lord Chancellor's Presentation - - - - -	—	206	—	—	206 - -
Newspaper Registration - - - - -	570	—	—	—	570 15 -
Police Courts, Metropolis - - - - -	—	10,409	—	—	10,409 1 -
Public Record - - - - -	—	1,013	—	626	1,644 8 -
Railway Commission - - - - -	—	—	—	—	126 18 -
Register House, Scotland - - - - -	—	—	40,537	—	40,537 7 1
Registration of Deeds - - - - -	—	—	—	22,681	22,681 12 4
Patents, Designs, and Trade Marks - - - -	197,286	—	—	—	197,286 4 5½
TOTAL FEE AND PATENT STAMPS - - £.	918,126	508,303	68,180	65,961	687,496 16 14

\* Actual receipts in the year.

# LOCAL TAXATION REVENUE. 1881-82.

R. B. & Co.	Revenue (the Receipts) as before.				Revenue (the Receipts) as adjusted for the Distribution.					
	England.	Scotland.	Ireland.	Texas.	Capitalised from England & Ireland.	Capitalised from Scotland.	Capitalised from Ireland.	Capitalised from Texas.	Totals.	
Revenue:	£.	£.	£.	£.	£.	£.	£.	£.	£.	Adjusted for England & Ireland.
Rate . . . . .	100	100	100	100	—	100	100	100	100	
Spends . . . . .	100,000	10,000	10,000	10,000	—	100,000	10,000	10,000	120,000	— 1000 — 1000.
	100,000	10,000	10,000	10,000	—	100,000	10,000	10,000	120,000	— 1000 — 1000.
Revenue:	£.	£.	£.	£.	£.	£.	£.	£.	£.	Revenue as adjusted.
Spends . . . . .	100,000	10,000	10,000	10,000	—	100,000	10,000	10,000	120,000	
Rate . . . . .	100,000	10,000	10,000	10,000	—	100,000	10,000	10,000	120,000	— 1000 — 1000.
Spends . . . . .	100,000	10,000	10,000	10,000	—	100,000	10,000	10,000	120,000	Revenue as adjusted.
	100,000	10,000	10,000	10,000	—	100,000	10,000	10,000	120,000	Revenue as adjusted.
Revenue:	£.	£.	£.	£.	£.	£.	£.	£.	£.	Revenue as adjusted, with addition made for the 1000 of 1000.
Spends . . . . .	100,000	10,000	10,000	10,000	—	100,000	10,000	10,000	120,000	
Totals . . . . .	100,000	10,000	10,000	10,000	—	100,000	10,000	10,000	120,000	Revenue as adjusted, with addition made for the 1000 of 1000.

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**Part II.—EXPENDITURE.**

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**1891-92.**

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PART II.—EXPENDITURE,  
1891-92.

	On Imperial Services.	On English Services.	On Scottish Services.	On Irish Services.	TOTAL.
1. MET OUT OF EXCHEQUER REVENUE:	£.	£.	£.	£.	£.
National Debt Charges -	25,200,000	—	—	—	25,200,000
Naval and Military Charges:					
(a) Army - - - -	17,016,890	—	—	—	33,832,000
(b) Navy - - - -	16,790,020	—	—	—	
Civil Government Charges:					
(a) On Consolidated Fund -	897,831	348,872	187,853	211,742	1,646,298
(b) Votes - - - -	2,118,793	9,204,490	1,480,040	4,442,689	17,845,912
TOTAL CIVIL GOVERNMENT CHARGES - - - - } £.	3,016,624	9,553,362	1,677,893	4,654,431	18,846,310
Collection of Taxes - -	—	2,128,800	838,790	225,382	3,192,972
Post Office Services - -	688,594	7,125,838	813,070	749,040	8,376,542
Special Services - - - (Expenses under Coinage Act.)	400,000	—	—	—	400,000
TOTAL MET OUT OF EX- CHEQUER REVENUE - } £.	32,715,283	18,616,164	2,869,893	5,025,730	58,227,070
		£. 27,411,180			
2. MET OUT OF LOCAL TAXATION REVENUE:					
Miscellaneous Local Charges	—	6,420,800	705,712	329,260	7,455,772
GRAND TOTAL - - £.	32,715,283	25,036,964	3,575,605	5,354,990	66,682,842
		£. 54,905,018			
Per Cent., England, Scotland, and Ireland - - - -	—	72·42	10·47	17·11	100·00
Per Cent., Total - - - -	64·19	26·94	3·75	6·12	100·00

## DETAILS OF NAVAL AND MILITARY CHARGES, 1891-92.

	Imperial	English.	Scottish.	Irish.	TOTAL.
	£	£	£	£	£
Army Services - - - - -	17,441,000	—	—	—	17,990,000
Ordnance Factories - - - - -	100	—	—	—	
Indian Army Pension Account - - - - -	150,000	—	—	—	
Barrack Construction - - - - -	245,000	—	—	—	
Navy Services - - - - -	14,224,000	—	—	—	12,700,000
Naval Defruct Fund - - - - -	1,480,000	—	—	—	
TOTAL NAVAL AND MILITARY CHARGES - - - - -	£ 33,285,000	—	—	—	33,285,000

## DETAILS OF CIVIL GOVERNMENT CHARGES, 1891-92.

## (a) ON CONSOLIDATED FUNDS.

	Imperial.	English.	Scottish.	Irish.	TOTAL.
	£.	£.	£.	£.	£.
CIVIL LIST - - - - -	401,200	—	—	—	401,200
ANNUITIES AND PENSIONS:					
Annuities to the Royal Family - - - - -	166,000	—	—	—	166,000
Pensions for Naval and Military Services - - - - -	50,700	—	—	—	50,700
Pensions for Political and Civil Services - - - - -	15,700	—	—	—	15,700
Pensions for Judicial Services - - - - -	4,800	45,700	10,000	13,500	74,000
Compensation, Courts of Justice - - - - -	—	51,000	—	500	51,500
Pensions, Diplomatic Services - - - - -	7,300	—	—	—	7,300
Miscellaneous Pensions - - - - -	3,400	—	200	—	3,600
TOTALS, ANNUITIES AND PENSIONS - - - - -	£ 243,800	74,700	10,200	13,500	342,200
SALARIES AND ALLOWANCES:					
Speaker, House of Commons - - - - -	3,000	—	—	—	3,000
Exchequer and Audit Department - - - - -	2,500	—	—	—	2,500
Clergy and Schools - - - - -	6,500	—	17,000	—	23,500
Inspectors of Anatomy - - - - -	—	500	550	470	1,520
Copyright Compensation - - - - -	—	360	—	450	810
Salaries formerly on the Hereditary Revenue of Scotland - - - - -	—	—	6,000	—	6,000
Land Revenue Allowances - - - - -	—	800	500	100	1,400
Lord Lieutenant, Ireland - - - - -	—	—	—	20,000	20,000
Queen's Colleges, Ireland - - - - -	—	—	—	21,000	21,000
Miscellaneous - - - - -	—	—	—	770	770
TOTALS, SALARIES AND ALLOWANCES - - - - -	£ 10,000	1,700	24,500	22,440	58,640
COURTS OF JUSTICE:					
Salaries - - - - -	24,400	270,400	100,000	110,244	505,044
MISCELLANEOUS SERVICES:					
Banquet Dinner to Lord - - - - -	13,000	—	—	—	13,000
Greenwich Hospital - - - - -	4,000	—	—	—	4,000
Duchy of Lancaster (Wine Compensation) - - - - -	800	—	—	—	800
Duchy of Cornwall, &c. (Tin Compensation) - - - - -	10,000	—	—	—	10,000
Public Officers' Allowance - - - - -	10,000	—	—	—	10,000
Commission of Enquiry Charges - - - - -	10,000	—	—	—	10,000
Cost of Advertising Exchequer Bonds - - - - -	100	—	—	—	100
Exchequer Contributions to Ireland - - - - -	—	—	—	40,000	40,000
TOTALS, MISCELLANEOUS SERVICES - - - - -	£ 48,800	—	—	40,000	88,800
TOTALS, CIVIL GOVERNMENT CHARGES ON CONSOLIDATED FUNDS - - - - -	£ 343,800	76,400	34,700	52,440	407,340

## DETAILS of Civil Government Charges, 1891-92—continued.

## (b) VOTED.

	Imperial.	English.	Scottish.	Irish.	TOTAL.
CLASS I.	£	£	£	£	£ s d
Royal Palaces and Marlborough House -	—	33,472	1,000	—	34,472 2 1
Royal Parks, &c. - - - - -	—	87,100	7,000	—	94,100 2 6
Houses of Parliament (Buildings) - -	30,023	—	—	—	30,023 18 10
Public Buildings - - - - -	85,588	84,006	6,140	606	176,340 10 0
Admixture, Extension of Buildings - -	5,787	—	—	—	5,787 5 10
Miscellaneous Legal Buildings (Great Britain)	—	47,843	7,864	—	55,707 11 11
Art and Science Buildings (Great Britain) -	—	36,551	8,369	—	44,920 12 6
Diplomatic and Consular Buildings - -	46,880	—	—	—	46,880 1
Home Department Buildings (Great Britain).	—	338,768	21,071	—	359,839 4 4
Surveys of United Kingdom - - -	2,872	160,844	4,635	47,000	215,351 12 7
Harbours under Board of Trade and Light-houses Abroad.	11,313	8,104	—	—	19,417 3 7
Portsmouth Harbour - - - - -	—	—	20,821	—	20,821 8 0
Caledonian Canal - - - - -	—	—	5,000	—	5,000 10 0
Rates on Government Property (United Kingdom).	—	170,220	17,506	30,500	217,726 10 6
Public Works and Buildings in Ireland -	35,000	—	—	204,185	239,185 10 0
Railways (Ireland) - - - - -	—	—	—	341,354	341,354 10 10
TOTAL OF CLASS I. - £.	351,143	668,201	97,397	685,746	1,802,487 1 3

## Details of Civil Government Charges, 1891-92—continued.

	Imperial.	English.	Scottish.	Irish.	TOTAL.
CLASS II.					
ENGLAND.	£.	£.	£.	£.	£. s. d.
House of Lords' Office - - - -	43,014	—	—	—	43,014 2 0
House of Commons' Office - - - -	46,906	—	—	—	46,906 1 9
Treasury, &c. - - - - -	41,500	37,246	6,602	10,036	95,384 4 11
Home Office, &c. - - - - -	—	84,327	7,518	1,459	93,304 3 10
Foreign Office - - - - -	70,584	—	—	—	70,584 3 7
Colonial Office - - - - -	41,493	—	—	—	41,493 7 11
Privy Council Office, &c. - - - -	3,700	22,025	—	—	25,725 - 11
Board of Trade - - - - -	135,549	4,960	—	—	140,509 10 0
Railway Department of the Board of Trade	—	—	—	—	—
Board of Agriculture - - - - -	335	37,730	6,043	—	44,348 5 9
Charity Commission, &c. - - - -	—	37,376	—	—	37,376 13 0
Civil Service Commission - - - -	40,092	—	—	—	40,092 2 6
Exchange and Audit Department - -	55,028	—	—	—	55,028 4 2
Friendly Societies Registry (United Kingdom)	—	6,021	402	411	7,434 10 5
Land Government Board - - - - -	—	103,367	—	—	103,367 5 4
Luxury Commission - - - - -	—	13,379	—	—	13,379 19 8
Memorial Statue Fund, Grant in Aid -	40,000	—	—	—	40,000 - -
Mint - - - - -	75,123	—	—	—	75,123 11 2
National Debt Office - - - - -	10,943	—	—	—	10,943 11 7
Public Works Loan Commission - - -	—	7,980	1,382	—	9,362 7 9
Reform Office - - - - -	—	29,065	—	—	29,065 10 2
Registrar General's Office - - - -	—	181,045	—	—	181,045 14 -
Stationery, &c., United Kingdom - - -	261,800	267,833	42,000	55,300	567,933 13 8
Woods, Forests, &c., Office of - - -	—	25,071	639	2,795	25,405 4 8
Works and Public Buildings, Office of -	10,900	37,330	5,773	—	53,903 18 11
Street Service - - - - -	31,714	—	—	—	31,714 18 0
SCOTLAND.					
Secretary of Scotland's Office - - -	—	—	11,301	—	11,301 4 7
Fishery Board - - - - -	—	—	21,474	—	21,474 6 7
Luxury Commission - - - - -	—	—	5,020	—	5,019 11 4
Registrar General's Office - - - -	—	—	30,161	—	30,161 13 0
Board of Supervision, &c. - - - -	—	—	9,007	—	9,007 14 6
IRELAND.					
Lord Lieutenant's Household - - -	—	—	—	4,716	4,715 - 9
Chief Secretary's Office, &c. - - -	—	—	—	30,081	30,081 7 6
Charitable Donations and Bequests Office	—	—	—	1,933	1,933 12 8
Local Government Board - - - - -	—	—	—	135,748	135,748 2 8
Public Works Office - - - - -	—	—	—	35,483	35,483 16 1
Reform Office - - - - -	—	—	—	8,320	8,319 8 1
Registrar General's Office - - - -	—	—	—	20,026	20,026 17 0
Valuation and Boundary Survey - - -	—	—	—	24,167	24,167 17 5
TOTAL OF CLASS II. - £.	943,902	833,679	126,539	315,306	2,225,426 13 10



## Details of Civil Government Charges, 1891-92—continued.

	Imperial.	English.	Scottish.	Irish.	TOTAL.
CLASS III.	£.	£.	£.	£.	£. s. d.
Law Charges . . . . .	—	67,513	—	—	67,513 7 11
Miscellaneous Legal Expenses . . .	14,317	46,979	—	—	61,296 10 1
Supreme Court of Judicature . . .	—	386,751	—	—	386,750 11 4
Land Registry . . . . .	—	3,405	—	—	3,405 2 10
County Courts . . . . .	—	432,916	—	—	432,917 13 11
Police Courts (London and elsewhere) .	—	19,110	—	—	19,109 15 9
Police (England and Wales) . . .	—	48,982	—	—	48,982 — 7
Prisons (England and the Colonies) . .	6,455	694,266	—	—	694,817 11 8
Reformatory and Industrial Schools (Great Britain) .	—	317,170	60,826	—	378,437 4 2
Broadmoor Criminal Lunatic Asylum . .	—	33,535	—	—	33,535 0 4
SCOTLAND.					
Law Charges and Courts of Law . . .	—	—	122,673	—	122,674 14 7
Register House, Edinburgh . . .	—	—	35,765	—	35,765 11 9
Crofters Commissions . . . . .	—	—	8,825	—	8,825 3 10
Prisons . . . . .	—	—	92,570	—	92,570 2 6
IRELAND.					
Law Charges and Criminal Prosecutions .	—	—	—	71,977	71,976 14 4
Supreme Court of Judicature and other Legal Departments .	—	—	—	116,851	116,850 13 10
Land Commissions . . . . .	—	—	—	91,823	91,823 8 1
County Court Officers, &c. . . . .	—	—	—	112,893	112,893 7 7
Dublin Metropolitan Police (including Police Courts) .	—	—	—	91,008	91,008 6 3
Constabulary . . . . .	—	—	—	1,362,348	1,362,348 — 2
Prisons . . . . .	—	—	—	128,514	128,514 8 1
Reformatory and Industrial Schools . .	—	—	—	110,451	110,450 8 10
Dundrum Criminal Lunatic Asylum . .	—	—	—	6,215	6,215 15 2
TOTAL OF CLASS III. — £.	29,572	1,852,210	598,439	2,902,376	4,582,197 6

## Details of Civil Government Charges, 1891-92—continued.

	Imperial.	English.	Scottish.	Irish.	TOTAL.
CLASS IV.					
ENGLAND.	£	£	£	£	£. s. d.
Public Education (England and Wales) -	—	4,607,401	—	—	4,607,400 17 10
Science and Art Department (United Kingdom).	—	467,603	70,040	44,000	581,643 15 9
British Museum - " " " " "	—	124,087	—	—	124,087 1 0
National Gallery - " " " " "	—	14,201	—	—	14,200 11 8
National Portrait Gallery - " " " "	—	1,605	—	—	1,606 12 0
Scientific Investigations, &c. (United Kingdom).	10,500	2,500	1,570	2,000	16,570 0 11
London University - " " " " "	—	15,175	—	—	15,174 10 30
Universities and Colleges (Great Britain) -	—	24,530	60,300	—	71,000 - -
SCOTLAND.					
Public Education - " " " " "	—	—	634,045	—	634,045 0 30
National Gallery - " " " " "	—	—	3,254	—	3,254 - -
IRELAND.					
Public Education - " " " " "	—	—	—	843,705	843,705 2 2
Endowed Schools Commissioners - "	—	—	—	688	688 1 3
National Gallery - " " " " "	—	—	—	2,954	2,954 7 7
Queen's Colleges - " " " " "	—	—	—	5,000	5,000 10 -
TOTAL OF CLASS IV. - £	10,500	5,243,060	700,400	808,875	6,062,835 13 0
CLASS V.					
Diplomatic and Consular Service - "	424,121	—	—	—	424,120 18 1
Slave Trade Services - " " " " "	1,350	—	—	—	1,350 18 11
Colonial Services (including South Africa) -	168,255	—	—	—	168,255 2 7
Subsidies to Telegraph Companies - "	65,400	—	—	—	65,400 - -
Cyprus, Grant in Aid - " " " " "	10,000	—	—	—	10,000 - -
Treasury Chest - " " " " " "	716	—	—	—	716 6 1
Messina and Victoria Hyacinth Railway -	50,000	—	—	—	50,000 - -
TOTAL OF CLASS V. - £	642,232	—	—	—	642,232 17 1

## Details of Civil Government Charges, 1891-92—continued.

	Imperial.	English.	Scottish.	Irish.	Total.
<b>CLASS VI.</b>					
Superannuations and Retired Allowances -	172,700	225,628	18,100	70,000	486,428 1 4
Merchant Seamen's Fund Pensions - -	11,550	—	—	—	11,550 5 3
Friendly Societies Deficiency - - -	8,647	—	—	—	8,647 12 3
Miscellaneous Charitable and other Allowances (Great Britain). -	442	1,066	472	—	3,080 10 4
Paper Lardies (Ireland) - - - -	—	—	—	111,655	111,655 15 4
Hospitals and Charities (Ireland) - -	—	—	—	10,417	10,417 12 6
Teachers' Pensions Fund (Ireland) - -	—	—	—	20,000	20,000 - -
<b>TOTAL OF CLASS VI. - - - £.</b>	<b>194,698</b>	<b>226,694</b>	<b>18,572</b>	<b>202,072</b>	<b>734,106 5 -</b>
<b>CLASS VII.</b>					
Temporary Contributions - - - -	15,913	2,468	5,808	4,033	27,693 16 0
Miscellaneous Expenses - - - -	—	684	876	1,400	2,910 11 2
Prizes-Poseidon - - - -	—	123,300	10,800	20,000	154,100 - -
Repayments to Civil Contingencies Fund -	100	380	—	—	480 - 3
Local Taxation Relief (Scotland) - - -	—	—	110,000	—	110,000 - -
Highlands and Islands (Scotland) (Public Works and Communications). -	—	—	20,335	—	20,335 4 10
Relief of Distress, Ireland - - - -	—	—	—	183,075	183,075 4 5
Foot and Mouth Disease - - - -	—	15,000	—	—	15,000 - -
Chicago Exhibition - - - -	10,000	—	—	—	10,000 - -
<b>TOTAL OF CLASS VII. - - - £.</b>	<b>26,013</b>	<b>141,487</b>	<b>131,939</b>	<b>200,158</b>	<b>500,597 16 8</b>
<b>SUMMARY OF CLASSES.</b>					
Class I. - - - -	223,146	260,301	97,397	620,743	1,021,570 - -
" II. - - - -	949,000	650,472	120,180	380,166	2,239,818 - -
" III. - - - -	20,772	1,830,216	288,630	2,002,776	4,291,394 - -
" IV. - - - -	10,800	5,365,000	708,490	856,076	6,901,436 - -
" V. - - - -	282,234	—	—	—	282,234 - -
" VI. - - - -	194,338	226,694	18,572	202,072	734,106 - -
" VII. - - - -	26,013	141,487	131,939	200,158	500,597 - -
<b>TOTAL CIVIL GOVERNMENT CHARGES VOTED - - £.</b>	<b>2,113,393</b>	<b>9,304,400</b>	<b>1,460,040</b>	<b>4,442,585</b>	<b>17,340,014 - -</b>
<b>REVENUE DEPARTMENTS.</b>					
CUSTOMS - - - -	—	738,532	84,050	65,013	887,595 2 0
INLAND REVENUE - - - -	—	1,337,254	245,379	157,749	1,740,833 2 5
<b>TOTAL COLLECTION OF TAXES - - £.</b>	<b>—</b>	<b>2,125,856</b>	<b>339,790</b>	<b>222,762</b>	<b>2,688,518 12 2</b>
POST OFFICE - - - -	—	4,290,697	650,824	817,142	5,158,663 6 0
TELEGRAPH SERVICE - - - -	—	2,560,075	336,421	181,016	2,937,512 2 10
PAKAGE SERVICE - - - -	—	26,074	26,022	80,388	70,484 11 10
<b>TOTAL POST OFFICE SERVICES - - £.</b>	<b>—</b>	<b>7,235,838</b>	<b>813,077</b>	<b>740,546</b>	<b>8,289,545 18 5</b>
<b>TOTAL REVENUE DEPARTMENTS - - £.</b>	<b>—</b>	<b>9,361,702</b>	<b>1,253,893</b>	<b>1,003,456</b>	<b>11,619,051 10 7</b>

## PART III.—CONTRIBUTION TO IMPERIAL SERVICES.

This Table shows the Balances of Revenue contributed by England, Scotland, and Ireland, respectively, which are available for Imperial Expenditure after the Local Expenditure of these Divisions of the United Kingdom has been met, according to the figures shown in Parts I. and II. of this Return:—

Year 1891-92.	England.	Per Cent.	Scotland.	Per Cent.	Ireland.	Per Cent.	TOTAL.	Per Cent.
Total Revenue as contributed -	79,261,806	81.06	20,671,179	10.93	7,619,224	8.00	107,552,209	100
Local Expenditure - - -	23,842,026	72.42	3,664,966	16.47	1,582,969	17.11	34,393,615	38.0
Balance available for Imperial Expenditure - - - }	55,419,780	65.64	16,006,213	11.17	6,036,255	2.22	77,462,248	100